

hope that this silence does not persist, for not only are one billion dollars worth of taxpayer funds at stake, but, more importantly, the belief that the nation's laws should reflect the needs of its citizenry, and not only the immoderate demands of a few self-serving corporations.

## GROUNDBREAKING OF CENTURY PARK IN ROMEOVILLE, ILLINOIS

### HON. JUDY BIGGERT

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, August 5, 1999*

Mrs. BIGGERT. Mr. Speaker, amid debates about urban sprawl and highway widenings, and conflict over flight patterns and regional metropolitan planning authorities—in short, while struggling against all the demands that growth makes of us—it is altogether too easy to forget the lessons of a public commons.

Fortunately, it is not always so.

Later this month, I will have the pleasure to participate in the groundbreaking of a wonderful new park in one of the fastest growing communities in America.

Romeoville, Illinois, lies in one of the most vital centers of development anywhere. Industry, commerce and families are attracted to Romeoville. It is no wonder. The village is minutes away from major roadways and yet tightly bound in a spirit of cooperation and community.

Century Park will become the village's first new community park in 25 years. It will offer baseball and soccer fields, basketball courts, paths and playgrounds, picnic shelters and gazeboes, and an educational nature center.

Century Park's nature center will include an educational facility that will teach children about the environment. The parks of Romeoville, though teach even more. They show how important community is to the people of this village.

Though not a large city, Romeoville supports 17 parks and a large recreation center.

Two years ago, a unique Park Watch program was established. Now, working together with the park district, dozens of volunteers—including many teenagers—give time and money to help make sure their public commons remain safe and beautiful. They plant flowers, pick up garbage, even help cut the grass.

Families coming together as a community: That is what the people of Romeoville will celebrate—and the lesson they will teach—when they join to dig up the first dirt of their new public land.

I hope you will join me in congratulating the people and community leaders of Romeoville as they break ground on Century Park.

## PERSONAL EXPLANATION

### HON. JIM McDERMOTT

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES

*Thursday, August 5, 1999*

Mr. McDERMOTT. Mr. Speaker, I was absent and unable to vote due to my recovery from heart surgery, July 26, 1999–July 30, 1999.

On July 26, 1999: I would have voted in favor of the Hoeffel amendment to H.R. 1074

(Rollcall No. 335). I would have voted against H.R. 1074 (Rollcall No. 336).

On July 27, 1999: I would have voted in favor of approving the journal (Rollcall No. 337). I would have voted against H.J. Res. 57 (Rollcall No. 338). I would have voted against H.J. Res. 260 (Rollcall No. 339). I would have voted in favor of the Boehlert amendment to H.R. 2605 (Rollcall No. 340). I would have voted in favor of the Visclosky amendment to H.R. 2605 (Rollcall No. 341). I would have voted in favor of H.R. 2605 (Rollcall No. 342).

On July 29, 1999: I would have voted in favor of H.R. 2465 (Rollcall No. 343). I would have voted against the Tiahrt amendment to H.R. 2587 (Rollcall No. 344). I would have voted in favor of the Norton amendment to H.R. 2587 (Rollcall No. 345). I would have voted against the Largent amendment to H.R. 2587 (Rollcall No. 346). I would have voted in favor of H.R. 2587 (Rollcall No. 347). I would have voted against H. Res. 263 (Rollcall No. 348). I would have voted against the Smith amendment to H.R. 2606 (Rollcall No. 349). I would have voted in favor of the Greenwood amendment to H.R. 2606 (Rollcall No. 350). I would have voted against the Campbell amendment to H.R. 2606 (Rollcall No. 351).

On July 30, 1999: I would have voted in favor of the Moakley amendment to H.R. 2606 (Rollcall No. 352). I would have voted against the Pitts amendment to H.R. 2606 (Rollcall No. 353). I would have voted in favor of H.R. 1501 (Rollcall No. 354). I would have voted in favor of S. 900 (Rollcall No. 355).

A BILL TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO ESTABLISH FOR CERTAIN EMPLOYEES OF INTERNATIONAL ORGANIZATIONS A LIMITED ESTATE TAX CREDIT EQUIVALENT TO THE MARITAL DEDUCTION AND A PRO RATA UNIFIED CREDIT

### HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Thursday, August 5, 1999*

Mr. HOUGHTON. Mr. Speaker, I am introducing legislation to address a problem that exists for employees of the World Bank and other international organizations. This same legislation was introduced in the last three Congresses. I understand that the estate tax rules, as amended by the Technical and Miscellaneous Revenue Act of 1988 (TAMRA), are producing a serious and probably unintentional tax burden on certain employees of the World Bank and other international organizations.

The employees affected are those who are neither U.S. citizens nor permanent resident aliens, but who come to the United States temporarily for purposes of their employment at an international organization. In addition, nonresidents who are not U.S. citizens may also be affected. These individuals are normally exempt from U.S. individual income taxes.

The problem involves the restrictions on the use of a marital deduction in the estates of these individuals. These restrictions may result in an unwarranted U.S. estate tax burden because the individuals happen to die while in the United States, when their purpose for

being here is employment with an international organization. This bill addresses these problems by providing for a limited marital transfer credit.

The bill would apply to a holder of a G–4 (international organization employee) visa on the date of death. Normally, a resident employee and the spouse would each be entitled to a unified estate and gift tax credit, which under current law is equivalent to an exemption of \$650,000 or a total of \$1,300,000. However, if the employee dies the spouse would normally return to the country of citizenship. In that case, the surviving spouse would not utilize his or her unified credit. The bill would provide for a limited marital transfer credit, which again would be the equivalent of \$650,000. Thus, in a deceased employee's estate, there would be available the unified estate and gift tax credit for bequests to any beneficiaries selected by the deceased, as well as a maximum marital transfer credit equivalent to \$650,000, the latter limited for use to marital transfers. A similar provision would apply to nonresident individuals who are not U.S. citizens; however, the unified credit equivalent of \$60,000 would be submitted for the \$650,000.

I believe this change would appropriately address the problem that currently exists. Support of my colleagues in enacting this important piece of legislation is welcomed.

## TRIBUTE TO BRIGADIER GENERAL ROBERT ALLAN GLACEL

### HON. IKE SKELTON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

*Thursday, August 5, 1999*

Mr. SKELTON. Mr. Speaker, I rise today to congratulate and pay tribute to Brigadier General Robert Allan Glacel, who will retire from the United States Army on September 30, 1999 after 30 years of exemplary service.

Brigadier General Glacel is the son of an Army Lieutenant Colonel who served in World War II and had a 22-year career in the U.S. Army. Brigadier General Glacel graduated from West Point in 1969 and was commissioned in the Field Artillery. After completing the Officer Basic Course and the Airborne and Ranger Courses, Brigadier General Glacel served as a forward observer and assistant executive officer with the 3rd Infantry Battalion, 319th Field Artillery, 173rd Airborne Brigade in the Republic of Vietnam. He then moved to the 3rd Infantry Division in Germany, serving as the Commander of B Battery, 1st Battalion, 10th Field Artillery; target acquisition platoon leader for the 3rd Infantry Division Artillery; and S–2 (Intelligence) of the 3rd Infantry Division Artillery.

Brigadier General Glacel served for three years in Alaska as Operations Officer and Executive Officer, 1st Battalion, 37th Field Artillery, 172nd Light Infantry Brigade (Separate). Additionally, he served as an assistant Professor of Engineering at the United States Military Academy and in the office of the Deputy Chief of Staff for Personnel, Headquarters, Department of the Army.

In 1987, Brigadier General Glacel took command of the 1st Battalion, 4th Field Artillery, 2nd Infantry Division in the Republic of Korea, commanding the northern most Field Artillery